

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CEDAR FALLS</div> <div>CITY OF CEDAR FALLS, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200700200000</div> <div>Director of Finance &amp; Business Op.</div> <div>220 Clay Street</div> <div>Cedar Falls, IA 50613</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		17,727,046		17,727,046	17,816,521
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		17,727,046		17,727,046	17,816,521
Delinquent property taxes		0		0	
TIF revenues		7,315,280		7,315,280	7,292,260
Other city taxes		5,835,893	0	5,835,893	5,743,261
Licenses and permits		968,542	0	968,542	1,027,500
Use of money and property		753,198	160,302	913,500	954,390
Intergovernmental		30,823,281	68,400	30,891,681	10,969,095
Charges for fees and service		3,505,511	8,359,289	11,864,800	12,199,905
Special assessments		9,823	0	9,823	10,000
Miscellaneous		3,557,756	222,614	3,780,370	4,224,853
Other financing sources		12,975,642	2,113,956	15,089,598	19,473,390
Total revenues and other sources		83,471,972	10,924,561	94,396,533	79,711,175
Expenditures and Other Financing Uses					
Public safety		9,735,604	0	9,735,604	10,728,350
Public works		9,925,717	0	9,925,717	10,306,230
Health and social services		130,856	0	130,856	159,500
Culture and recreation		6,936,017	0	6,936,017	7,872,955
Community and economic development		2,531,301	0	2,531,301	2,817,599
General government		3,675,787	0	3,675,787	4,363,320
Debt service		1,197,415	0	1,197,415	1,949,830
Capital projects		10,918,527	0	10,918,527	12,957,920
Total govermental activities expenditures		45,051,224	0	45,051,224	51,155,704
Business type activities		0	9,561,213	9,561,213	13,672,190
Total ALL expenditures		45,051,224	9,561,213	54,612,437	64,827,894
Other financing uses, including transfers out		13,382,886	1,706,712	15,089,598	16,541,090
Total ALL expenditures/And other financing uses		58,434,110	11,267,925	69,702,035	81,368,984
Excess revenues and other sources over (Under) Expenditures/And other financing uses		25,037,862	-343,364	24,694,498	-1,657,809
Beginning fund balance July 1, 2014		51,377,220	9,872,009	61,249,229	59,598,885
Ending fund balance June 30, 2015		76,415,082	9,528,645	85,943,727	57,941,076
<div>Note - These balances do not include \$ 14,171,160 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 6,495,000	Other long-term debt		\$ 0
Revenue debt		\$ 6,482,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 139,586,122
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/30/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jennifer Rodenbeck, Director of Finance & Business Operation		→	319	273	8600
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CEDAR FALLS						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	13,393,328	3,295,664		1,038,054			17,727,046			17,727,046	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	13,393,328	3,295,664		1,038,054	0		17,727,046		T01	17,727,046	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	13,393,328	3,295,664		1,038,054	0	0	17,727,046			17,727,046	6				
7	<b>TIF revenues</b>			7,315,280				7,315,280		T01	7,315,280	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	54,112	14,812		3,978			72,902		T15	72,902	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	27,064						27,064		T19	27,064	12				
13	Hotel/motel tax	437,549	437,549					875,098		T19	875,098	13				
14	Other local option taxes		4,860,829					4,860,829		T09	4,860,829	14				
15	<b>TOTAL OTHER CITY TAXES</b>	518,725	5,313,190	0	3,978	0	0	5,835,893	0		5,835,893	15				
16	<b>Section B - LICENSES AND PERMITS</b>	968,542						968,542		T29	968,542	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	79,392	137,557			158,607		375,556	47,682	U20	423,238	18				
19	Rents and royalties	17,787	174,345			185,510		377,642	112,620	U40	490,262	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	97,179	311,902	0	0	344,117	0	753,198	160,302		913,500	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants		469,925					469,925		B50	469,925	28				
29	Housing and urban development		907,425					907,425		B50	907,425	29				
30	Public assistance grants					66,371		66,371		B79	66,371	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	1,377,350	0	0	66,371	0	1,443,721	0		1,443,721	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR FALLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		4,082,665					4,082,665		C46	4,082,665	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	66,332						66,332		C89	66,332	49				
50	Iowa Department of Transportation					276,792		276,792		C89	276,792	50				
51	Iowa Department of Natural Resources					109,080		109,080	68,400	C89	177,480	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	293,092		194,387	19,592			507,071		C89	507,071	54				
55	Transfer of Jurisdiction					20,000,000		20,000,000			20,000,000	55				
56	Flood Mitigation Grant - Sales Tax					307,580		307,580			307,580	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	359,424	4,082,665	194,387	19,592	20,693,452	0	25,349,520	68,400		25,417,920	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	24,452						24,452		D89	24,452	64				
65	Township contributions	56,947						56,947		D89	56,947	65				
66	Fire/EMT service	573,192						573,192		D89	573,192	66				
67	UNI Payment	15,000						15,000		D89	15,000	67				
68	Utilities Transfer	1,750,000				1,610,449		3,360,449			3,360,449	68				
69								0			0	69				
70	Total local grants and reimbursements	2,419,591	0	0	0	1,610,449	0	4,030,040	0		4,030,040	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,779,015	5,460,015	194,387	19,592	22,370,272	0	30,823,281	68,400		30,891,681	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	4,901,189	A8Ø	4,901,189	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking		174,961					174,961		A6Ø	174,961	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	2,621,026	A81	2,621,026	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR FALLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	553,513						553,513		T15	553,513	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	837,074	A80	837,074	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	48,529						48,529		A89	48,529	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	190,068						190,068		A89	190,068	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	44,910	10,190					55,100		A03	55,100	98				
99	Library charges	136,574						136,574		A89	136,574	99				
100	Park, recreation, and cultural charges	1,971,124						1,971,124		A61	1,971,124	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Inspection Fees	375,642						375,642			375,642	103				
104	TOTAL CHARGES FOR SERVICE	3,320,360	185,151	0	0	0	0	3,505,511	8,359,289		11,864,800	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					9,823		9,823		U01	9,823	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	92,058				271,481		363,539		U99	363,539	108				
109	Deposits and sales/fuel tax refunds					2,164,774		2,164,774		U99	2,164,774	109				
110	Sale of property and merchandise		5,772			347,020		352,792		U11	352,792	110				
111	Fines	165,815						165,815		U30	165,815	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	50,479	38,407			87,307		176,193	4,622		180,815	114				
115	Reimbursements/Refunds	125	193,490			141,028		334,643			334,643	115				
116	Recycling							0	217,992		217,992	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	308,477	237,669	0	0	3,011,610	0	3,557,756	222,614		3,780,370	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CEDAR FALLS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	21,385,626	14,803,591	7,509,667	1,061,624	25,735,822	0	70,496,330	8,810,605		79,306,935	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,481,738	940,579			2,662,394		6,084,711	1,495,220		7,579,931	127
128	Internal TIF loans and transfers in	5,526			148,938	6,736,467		6,890,931	618,736		7,509,667	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,487,264	940,579	0	148,938	9,398,861	0	12,975,642	2,113,956		15,089,598	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	23,872,890	15,744,170	7,509,667	1,210,562	35,134,683	0	83,471,972	10,924,561		94,396,533	132
133												133
134	Beginning fund balance July 1, 2014	8,830,528	31,956,328		412,004	10,178,360		51,377,220	9,872,009		61,249,229	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	32,703,418	47,700,498	7,509,667	1,622,566	45,313,043	0	134,849,192	20,796,570		155,645,762	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015						CITY OF CEDAR FALLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	4,299,092	864,186					5,163,278		E62	5,163,278	2				
3	Purchase of land and equipment	6,818						6,818		G62	6,818	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	3,078,570	619,376					3,697,946		E24	3,697,946	13				
14	Purchase of land and equipment	12,015						12,015		G24	12,015	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	728,148						728,148		E66	728,148	18				
19	Purchase of land and equipment	244						244		G66	244	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	66,876						66,876		E32	66,876	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	60,279						60,279		E89	60,279	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	8,252,042	1,483,562	0	0	0	0	9,735,604			9,735,604	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR FALLS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		2,621,361					2,621,361		E44	2,621,361	42
43	Purchase of land and equipment		267,261					267,261		G44	267,261	43
44	Construction		5,296,025					5,296,025		F44	5,296,025	44
45	Parking meter and off-street — Current operation		134,629					134,629		E60	134,629	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	406,470						406,470		E44	406,470	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,199,971						1,199,971		E44	1,199,971	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,606,441	8,319,276	0	0	0	0	9,925,717			9,925,717	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CEDAR FALLS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation		117,856					117,856		E36	117,856	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	13,000						13,000		E32	13,000	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	13,000	117,856	0	0	0	0	130,856			130,856	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR FALLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	1,700,436						1,700,436		E52	1,700,436	122				
123	Purchase of land and equipment	2,463						2,463		G52	2,463	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	498,877						498,877		E61	498,877	125				
126	Purchase of land and equipment	11,734						11,734		G61	11,734	126				
127	Parks — Current operation	1,883,947						1,883,947		E61	1,883,947	127				
128	Purchase of land and equipment	263						263		G61	263	128				
129	Construction	34,287						34,287		F61	34,287	129				
130	Recreation — Current operation	1,617,548						1,617,548		E61	1,617,548	130				
131	Purchase of land and equipment	2,870						2,870		G61	2,870	131				
132	Construction	251,613						251,613		F61	251,613	132				
133	Cemetery — Current operation	279,263						279,263		E03	279,263	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	27,624						27,624		E61	27,624	135				
136	Other culture and recreation	240,132	375,204					615,336		E61	615,336	136				
137	Purchase of land and equipment		2,732					2,732		G61	2,732	137				
138	Construction		7,024					7,024		F61	7,024	138				
139	TOTAL CULTURE AND RECREATION	6,551,057	384,960	0	0	0	0	6,936,017			6,936,017	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	144,299						144,299		E89	144,299	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		1,513,486					1,513,486		E50	1,513,486	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	663,551						663,551		E29	663,551	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	209,965						209,965		E89	209,965	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,017,815	1,513,486	0	0	0	0	2,531,301			2,531,301	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CEDAR FALLS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	406,785						406,785		E29	406,785	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	907,132						907,132		E23	907,132	162
163	Purchase of land and equipment	595						595		G23	595	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	366,170						366,170		E25	366,170	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	569,698						569,698		E31	569,698	168
169	Purchase of land and equipment	1,421						1,421		G31	1,421	169
170	Construction	27,065						27,065		F31	27,065	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	1,306,308						1,306,308		E89	1,306,308	172
173	Purchase of land and equipment	90,613						90,613		G89	90,613	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	3,675,787	0	0	0	0	0	3,675,787			3,675,787	176
177	<b>Section G — DEBT SERVICE</b>				1,197,415			1,197,415			1,197,415	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,197,415	0	0	1,197,415			1,197,415	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Flood Projects					120,800		120,800			120,800	184
185	Capital Improvements Projects					4,968,573		4,968,573			4,968,573	185
186	Economic Development Projects					5,829,154		5,829,154			5,829,154	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	10,918,527	0	10,918,527			10,918,527	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	10,918,527	0	10,918,527			10,918,527	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	21,116,142	11,819,140	0	1,197,415	10,918,527	0	45,051,224			45,051,224	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CEDAR FALLS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								2,405,732	E80	2,405,732	201
202	Purchase of land and equipment									G80	0	202
203	Construction								924,426	F80	924,426	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								2,366,377	E81	2,366,377	216
217	Purchase of land and equipment								85,087	G81	85,087	217
218	Construction								896,960	F81	896,960	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								551,224	E80	551,224	230
231	Purchase of land and equipment									G80	0	231
232	Construction								354,071	F80	354,071	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CEDAR FALLS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,216,305		1,216,305	242
243	Enterprise Capital Projects								761,031		761,031	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								9,561,213		9,561,213	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	21,116,142	11,819,140	0	1,197,415	10,918,527	0	45,051,224	9,561,213		54,612,437	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	2,552,777	3,213,322			107,120		5,873,219	1,706,712		7,579,931	255
256	Internal TIF loans/repayments and transfers out			7,509,667				7,509,667			7,509,667	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	2,552,777	3,213,322	7,509,667	0	107,120	0	13,382,886	1,706,712		15,089,598	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	23,668,919	15,032,462	7,509,667	1,197,415	11,025,647	0	58,434,110	11,267,925		69,702,035	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		26,582,879		425,151	1,458,399		28,466,429			28,466,429	264
265	<b>Committed</b>		6,085,157					6,085,157			6,085,157	265
266	<b>Assigned</b>	2,275,822				36,522,482		38,798,304			38,798,304	266
267	<b>Unassigned</b>	6,758,677				-3,693,485		3,065,192			3,065,192	267
268	<b>Total Governmental</b>	9,034,499	32,668,036	0	425,151	34,287,396	0	76,415,082			76,415,082	268
269	<b>Proprietary</b>								9,528,645		9,528,645	269
270	<b>Total ending fund balance June 30, 2015</b>	9,034,499	32,668,036	0	425,151	34,287,396	0	76,415,082	9,528,645		85,943,727	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	32,703,418	47,700,498	7,509,667	1,622,566	45,313,043	0	134,849,192	20,796,570		155,645,762	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CEDAR FALLS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52 101,004
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 46,916

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 14,644,926

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 9,069,000	29U	39U 927,000	49U 1,660,000	49U	49U 6,482,000	49U	I89 289,305
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Capital Loan Notes	19U 5,875,000	29U	39U 1,040,000	49U 4,835,000	49U	49U	49U	I89 156,875
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	14,944,000	0	1,967,000	6,495,000	0	6,482,000	0	446,180

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	2,791,722,436	x .05 = \$	139,586,122

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	5,606,140	94,508,747	100,114,887

REMARKS

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Continued on next page

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